

ORIGINAL ARTICLE

Internal Control System (ICS) and Municipal Management in the Paucará District, Huancavelica, 2022

ABSTRACT

It is important to note that the implementation of the Internal Control System (ICS) in local government is essential, as it contributes to the development of transparent, efficient, and effective management in public entities of the State. In this context, the objective of this study was to establish the relationship between the Internal Control System (ICS) and municipal management in the Paucará district, Huancavelica, 2022. The type of research was correlational, non-experimental design, and cross-sectional, with the Paucará Municipality as the object of study. The survey technique and questionnaire were used for data collection. The study population consisted of 85 civil servants and the sample consisted of 70 civil servants who perform administrative work in the Paucará Municipality. The idea was to prove that there was a meaningful relationship between the variables analyzed, so that an optimal ICS would correspond to an effective municipal management. Although this relationship was significant only for two of the three ICS dimensions, in general, it has been confirmed that there is a meaningful relationship between the ICS and municipal management in the Paucará district Municipality, Huancavelica, 2022.

Keywords: Internal Control System; municipal management; organizational culture; risk management and supervision.

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INTRODUCTION

This research paper deals with the Internal Control System (ICS) and municipal management in the Paucará district, Huancavelica, 2022. The Paucará district Municipality must fulfill its mission of providing public services (goods and services) to the civil society under its authority, in an efficient and effective manner. To this end, the proper implementation of the Internal Control System (ICS) in the entity is important, since it promotes and optimizes effectiveness, efficiency, economy, and transparency in all its operations, as well as guarantees the quality rendering of public services (Contraloría General de la República, [CGR], 2019).

Considering the importance of the Paucará local government ICS, the review conducted in the application for the Consultation of Deliverables for the Implementation of the ICS in public entities found that in 2020, said municipality only reached a 13.79% maturity level (low level). In 2021, it was found that it reached an 86.21% maturity level (advanced level). However, the implementation of the ICS in said period was untimely, since it has presented the deliverables outside of the deadlines established by the Office of the Comptroller General of the Republic, which is evidenced by Ex officio Guidance Report No. 24912-2021-CG/SADEN-SOO issued by Sub-management of Response to Complaints of the CGR. The document concluded that in 2021, the Paucará district Municipality did not record the ICS information in the computer application managed by the CGR, which could harm its implementation, the prevention of possible adverse situations and risks, accountability and public services provided to citizens. In 2022, the implementation of the ICS has reached a 75% maturity level (intermediate level), which is far from the optimal level required. After the analysis of the level of implementation of the ICS for the periods in question, deficiencies in the implementation of the ICS in the municipality of Paucará were evident.

This study was conducted with the purpose of addressing the deficiencies in the implementation of the ICS and determining the relationship between the ICS and municipal management in the Paucará district, Huancavelica, 2022. In this regard, this study is an

important, novel, and original contribution to public management, which will allow increasing the concepts, methods, and theories regarding the implementation of the ICS and the improvement of municipal management in local governments.

From this perspective, the following research problem is posed: What is the relationship between the Internal Control System and the Municipal Management in the district of Paucará, Huancavelica, 2022? The hypothesis is formulated as follows: There is a meaningful relationship between the internal control system and municipal management in the district of Paucará, Huancavelica, 2022. The proposed objective is to determine the relationship that exists between the Internal Control System and municipal management in the Paucará district, Huancavelica 2022.

Internal Control System (ICS)

The ICS is the set of activities, policies, plans, standards, procedures and methods, which includes the conduct of authorities, managers and other employees, organized and trained in each public institution, whose purpose is to guarantee effectiveness, efficiency, transparency, economy, adequate administration of assets and resources, and compliance with the regulatory framework, in addition to promoting the exercise of values in State institutions (Act 28716, 2006). Along the same lines, the Office of the Comptroller General of the Republic (Act 28716, 2006) defined the ICS as the set of elements of the organization, such as planning, organization, management control, evaluation of servers, procedures, standards and information systems, which must function interconnected and interdependent with each other, in order to seek synergy and achievement of institutional goals, objectives and policies. This indicates that the ICS is not only a process that works sequentially, but is a multidirectional process, where each component influences the others, and together they form an integrated system that generates dynamic changes. For their part, Luna Yerovi *et al.*, (2019) have indicated that the internal control system is the integrated representation of a set of procedures, norms, principles, methods and values inherent to an organization, in order to

guarantee levels of procedural and technical coordination as a basis for generating valuable information for adequate decision-making and consequent evaluation of results, assumed by the collaborators of an organization to safeguard its assets and to guarantee the reliability and reasonableness of its financial statements. Plasencia Asorey (2010) points out that the ICS is an important part of a well-organized entity since it helps to safeguard the assets of the organization. In addition, it guarantees the reliability of the records and results of its financial statements, which are essential for the proper management of any organization. Calle Álvarez *et al.*, (2020) have indicated that the ICS is the set of policies, principles, procedures and methods coordinated and executed by the management of an organization, in order to determine the levels of efficiency and effectiveness in its performance that allow them to achieve their proposed goals and objectives.

The Office of the Comptroller General of the Republic (2019) and Estupiñán Gaitán (2006) break down the ICS into three axes: organizational culture, risk management, and supervision, which are the dimensions of the ICS considered in this study.

As for the study indicators, the following indicators were used to measure the organizational culture dimension: commitment to integrity, practice of values and dissemination of information. To measure the risk management dimension, the following indicators were used: risk identification, risk assessment and risk control. And, to measure the supervision dimension, the following indicators were used: commitment of senior management, monitoring of execution of action plans and decision making.

Municipal management

According to Quispe *et al.*, (2021), municipal management is the set of actions that contribute to the efficient administration of public resources, aiming to meet the needs of citizens. According to Act 27972 (2003), municipal management is direct and indirect public management services provided by local governments, within what is permitted by the current regulatory framework and that ensures the interest of civil society in the district, effectiveness of the public service provided and timely

municipal control. For its part, the Directorate of Local Development and Management (1998) has stated that municipal management is the ability to shape the administrative structure of municipalities according to their own characteristics, possibilities, and resources to provide public services and exercise the representation of the citizens of their constituency. Along the same lines, Rufián Lizana (1993) pointed out that municipal management is a concept that encompasses political, administrative, economic, financial, or sociological aspects of the municipality and its performance. It also includes its relations with other state institutions and the civil society in its district and refers to the concern for the results of municipal activity. Álvarez Ríos and Delgado Bardales (2020) defined municipal management as the office at the highest administrative technical level, whose function is to lead and direct the financial management of the local government as a whole, as well as to provide public services and promote public investment projects within its district.

In this context, municipal management is conceptualized as the set of actions, execution of activities, execution of public investment projects, provision of public goods and services, through the correct administration of public resources by the authorities, officials and civil servants of a local government entity, in order to satisfy the needs of the population of its district.

The Directorate of Local Development and Management (1998) states that municipal management is based on the following dimensions: representativeness, effectiveness, efficiency, coordination, participation, transparency, decentralization, deconcentration and territoriality. Therefore, for the development of this study, municipal management has been broken down into three dimensions: effectiveness, spaces for citizen participation and transparency.

As for indicators, the following indicators were used to measure effectiveness: ease of procedures, timeliness of attention and achievement of objectives. To measure the spaces for citizen participation, the following indicators were used: communication with citizens, citizen oversight and citizen participation

in decision-making; and to measure transparency, the following indicators were used: accountability, access to information and municipal governance.

International background

Regarding the search and review of previous studies, the international background is as follows.

Czubarski *et al.* (2023) concluded that the fact that internal control is focused on results and the achievement of objectives with efficiency, effectiveness, reasonableness and economy, would directly contribute to the improvement of municipal management, and indirectly generate a positive impact on civil society, since it would enable transparency in management, in the objectives set and the way they are carried out, creating trust and strengthening governance among stakeholders.

Quishpi (2022) concluded that the results obtained through the evaluation of the internal control system applied to the accounting processes in the hospital, identified the lack of procedures, policies and manuals in the accounting area. Therefore, it is essential to establish procedures that contain the information of all instructions, responsibilities, policies, functions, regulations and procedures of the various transactions developed in accounting.

Guzmán *et al.*, (2022) concluded that the Avanciencia institution presents deficiencies and weaknesses in the controls established in the aforementioned areas, and identified a deficit in staff training, undocumented processes, and lack of policies in the treasury, which implies that the organization does not have an effective evaluation system.

Radovic *et al.*, (2021) determined that the performance of organizations providing public services in local self-government units turns out to be better than so-called other enterprises, after the introduction of internal controls. They also state that the form of internal control in the organization depends on the costs incurred for its implementation, work force, employee motivation and willingness to institute a control mechanism, quite independent of the type of organization.

Ortigara *et al.* (2020) determined that when the organization has efficient internal control and performs risk management, it ensures that the contract object is fulfilled according to the contract terms, reduces the responsibility for labor costs, and promotes control over the contracting of services.

In turn, Saiz (2020) concluded that international organizations and institutions in Spain are committed to new forms of governance and institutional integrity that require a profound change in the organizational culture. This change should allow the implementation of an integrated internal control framework inspired by the COSO III methodology, which should be implemented and maintained by those responsible for governance, and which should be compatible with the internal control that corresponds to public sector auditors.

Finally, Mendoza *et al.*, (2018) concluded that in public sector institutions, internal control should be understood considering their specific characteristics compared to private institutions. These characteristics are the achievement of the common good of society, appropriate use of public resources, planning cycle management, budget cycle management and the complexity of their operations.

National background

With regard to the search and review of previous studies, the national background is as follows.

López (2024) concluded that the internal control system influences 69.5% of municipal management in Puno in 2023, with the remaining 30.5% being influenced by other factors such as oversight by councilors and the population, among others. In addition, it has a high positive correlation of 0.834 Spearman's Rho, which indicates that the greater the internal control, the better the municipal management in said local government.

Armas Manihuari (2023) determined that, in the local government of Irazola, municipal management and citizen participation are significantly related, while Barreto Reyes *et al.*, (2023) stated that the internal control system, through the control environment, supervision of operations, and risk assessment,

has an influence on treasury management, income management, control activity, treasury operations, and the administration the Conchamarca district Municipality public funds. Thus, the internal control system affects financial management, income management, control activities, treasury operations, and public funds management in the aforementioned local government, through the control environment, internal control system, performance monitoring, and risk assessment.

For their part, Cruzado Vidal *et al.*, (2023) concluded that the implementation of the internal control system helps public entities to achieve their objectives, through the issuance of norms, directives, and guidelines, as well as contributing to making management transparent, constituting a key tool to stop acts of corruption in public institutions.

Fernández Tomanguillo (2023) determined that in the Moyobamba Provincial Municipality Treasury Unit, the results show that there is no internal control system in place that provides reasonable assurance given the entity's objectives. Corrective actions have not been taken to ensure that controls are operating as intended. In addition, there are no plans, policies, standards, or procedures in place to prevent potential risks to the institution.

Saavedra (2023) stated that the implementation of the ICS in the Pallasca Provincial Municipality, Cabana, in accordance with Act 28716 (2006), has enabled the efficiency of administrative management, significantly improving intervention in projects and activities for the benefit of the population of the district. Likewise, it should be noted that the said local government is exposed to adverse situations that originate in its own operations and that affect the efficient management of resources, which is why the ICS is useful to guide public institutions, in order to obtain security regarding the fulfillment of institutional goals and objectives.

Unocc Arana (2023) concluded that there is a high positive relationship between ICS and municipal management in the Ccochaccasa District Municipality, Angaraes, Huancavelica, in the 2020 period, while Huiman Yerrén (2022)

found that the ICS is of great benefit to public institutions as it ensures the achievement of institutional objectives. Likewise, when the ICS is effective, it can reduce the levels of error and fraud in the management of state resources.

Cucho Gomez and Rivera Varillas (2021) concluded that the implementation of ICS based on the Standard Internal Control Model will optimize treasury management in the Pichos District Municipality, through the exercise of strategic control, management control, and evaluation control. In addition, it will allow the development of tools to achieve the vision and strengthen the mission, with strategic planning for the fulfillment of its objectives and identifying controls that allow mitigating risks, making quick corrections, and maintaining the culture of continuous improvement in treasury management processes.

Muñoz Cruz (2021) was unable to prove with documents or other elements that the senior management of the National Justice Board had shown the initiative to implement internal mechanisms, such as economic or non-economic incentive systems, to motivate staff to commit to the implementation of the ICS. This was confirmed by the answers to the surveys applied to the entity's staff and to the Internal Control experts of the Office of the Comptroller General of the Republic, regarding the need to motivate employees on internal control and other related issues.

Vásquez Llamo (2021) stated that the application of internal control in the management of the Víctor Larco Herrera District Municipality, Trujillo, is reflected in the achievement of goals and in efficient administrative management, as well as in the effective use of municipal public funds and in social programs. On the other hand, Alayo Pérez (2019) determined that, by not having implemented the Internal Control System in the Comas Municipality Treasury Sub-Management, the image of the Municipality was affected. This generated discomfort and protests by citizens, who are dissatisfied and no longer believe in the management of the local government as a representative body of their interests, this due to lack of execution

of works and compliance in public services for the well-being of the neighbors.

Espinoza Panty (2019) concludes that there is a direct correlation between the implementation of the internal control system and the management of direct contracts carried out by the judiciary. However, conceptual gaps have been demonstrated in the implementation of each internal control component, which prevents the definition of activities and responsibilities related to the execution of direct contracts, ensuring compliance with the principles that must be observed in all contracts.

In general, based on the analysis of the national background, it can be said that there is a considerable correlation between the variables studied, despite the fact that the contexts were different in terms of level of government and sector. In addition, it should be noted that the research was complemented with the control service reports and regulations issued by the National Quality System - SNC authorities, while the dimensions used by the authors come from the axes and components of the ICS. In this regard, this study seeks to determine the degree of relationship that exists between the Internal Control System and municipal management in the Paucará district, Huancavelica, 2022, considering the purpose given to the ICS, which is the contribution to the achievement of the objectives and promotion of efficient, effective and transparent management in the public institutions of the Peruvian State.

METHODS

This research work is correlational. As defined by Supo and Cavero (2014) and Behar Rivero (2008), a correlational study is one that measures association between the study variables. The study design was non-experimental and cross-sectional. According to Hernández *et al.*, (2014), in the non-experimental and cross-sectional design, the variables are not manipulated and those that are collected are done at a single point in time. The study population consisted of 85 civil servants who perform administrative tasks in the Paucará local government, and the statistical unit was a public servant of said institution. According to Bernal Torres (2010) and Hernández *et al.*, (2014), the population

consists of clearly defining who the subjects of the study are and what characteristics they should have. The sample consisted of 70 civil servants performing administrative tasks in the aforementioned local government, who were randomly selected. To determine the size, the finite sampling formula was used, where the value of $n = 69.74$ was obtained, which was rounded and resulted in the sample size that was determined to be 70 people.

Arias Odón (2012) and Hernández *et al.*, (2014), with respect to the sample, point out that it is a representative and finite subset of the population. The technique used to collect the data was a survey, and the instrument was a questionnaire with 27 questions for each variable, which was administered personally at their work address to all the civil servants who made up the sample. Gallardo (2017) and Cisneros Caicedo *et al.*, (2022) point out that, through the questionnaire, information is obtained from a proportion of the population of interest. The validation of the instruments was conducted through expert assessment, which was performed by three professionals with technical knowledge of the research topic.

In order to validate the reliability of the questionnaires, the Cronbach's alpha coefficient was used, obtaining a value of 0.891 for the variable "internal control system" and 0.929 for the variable "local government", indicators that correspond to reliable instruments. Finally, once the data had been obtained from the survey, the results were analyzed, tabulated, and interpreted using SPSS 23 statistical software.

RESULTS

According to the information received, the employees interviewed from the local government of Paucará were distributed as follows 44 men and 36 women. The predominant age group was between 20 and 29 years, representing 72.86% of the total number of employees interviewed. According to the position held, there were 6 managers, 5 deputy managers, 10 area managers and 49 assistants, support staff and assistants.

According to Table 1, the result of the correlation through Pearson's Chi-square test

shows the value $p = 0.000$, which is less than the significance level $\alpha = 0.05$, with which the null hypothesis was rejected, and the research hypothesis was accepted. Therefore, there is a meaningful relationship between organizational culture and municipal management in the Paucará district, Huancavelica, 2022.

According to Table 2, the result of the correlation through Pearson's Chi-square test shows the value $p = 0.455$, which is greater than the significance level $\alpha = 0.05$, with which the null hypothesis is accepted, and the research hypothesis is rejected. Therefore, there is no meaningful relationship between risk

management and municipal management in the Paucará district, Huancavelica, 2022.

According to Table 3, the result of the correlation through Pearson's Chi-square test shows the value $p = 0.004$ which is less than the significance level $\alpha = 0.05$, with which the null hypothesis is rejected, and the research hypothesis is accepted. Therefore, there is a meaningful relationship between supervision and municipal management in the Paucará district, Huancavelica, 2022.

According to Table 4, the result of the correlation through Pearson's Chi-square test

Table 1

Chi-square Tests between Organizational Culture and Municipal Management

	Value	g of 1	Asymptotic significance (two-tailed)
Pearson Chi-square	22.494	3	0.000
Likelihood ratio	25.318	3	0.000
Linear association	21.361	1	0.000
Number of valid cases	70		

Note. Information prepared with data provided by SPSS, 2023. Prepared by the authors.

Table 2

Chi-square Tests between Risk Management and Municipal Management

	Value	g of 1	Asymptotic significance (two-tailed)
Pearson Chi-square	2.616	3	0.455
Likelihood ratio	2.706	3	0.439
Linear association	2.405	1	0.121
Number of valid cases	70		

Note. Information prepared with data provided by SPSS, 2023. Prepared by the authors.

Table 3

Chi-square Tests between Municipal Supervision and Management

	Value	g of 1	Asymptotic significance (two-sided)
Pearson Chi-square	10.834	2	0.004
Likelihood ratio	11.701	2	0.003
Linear association	10.671	1	0.001
Number of valid cases	70		

Note. Information prepared with data provided by SPSS, 2023. Prepared by the authors.

Table 4

Chi-square Tests between the Internal Control System (ICS) and Municipal Management

	Value	g of 1	Asymptotic significance (two-sided)
Pearson Chi-square	16.648	2	0.000
Likelihood ratio	18.723	2	0.000
Linear association	16.362	1	0.000
Number of valid cases	70		

Note. Information prepared with data provided by SPSS, 2023. Prepared by the authors.

shows the value $p = 0.000$ which is less than the significance level $\alpha = 0.05$, with which the null hypothesis is rejected, and the research hypothesis is accepted. Therefore, there is a meaningful relationship between the Internal Control System and municipal management in the Paucará district, Huancavelica, 2022.

The key findings identified in the following ICS dimensions are described and explained below:

- **Organizational culture.** According to the answers received from the 70 respondents (civil servants), 50% totally agree with the organizational culture, 44.3% agree, 4.3% neither agree nor disagree, and 1.4% disagree. In relation to the total number of respondents, 94.3% of respondents were strongly in agreement or in agreement; therefore, there is a good organizational culture in the Paucará district Municipality, which has a positive impact on the proper implementation of the ICS. This result shows that civil servants are committed to integrity, practice of values and the dissemination of information.
- **Risk management.** According to the answers received from the 70 respondents (civil servants), 57.1% agree with risk management, 20.0% totally agree, 20.0% neither agree nor disagree, and 2.9% disagree. In relation to the total number of respondents, 77.1% of respondents were strongly in agreement or in agreement; therefore, there is a good organizational culture in the Paucará district Municipality, which has a positive impact on the proper

implementation of the ICS. This result shows that civil servants are aware of the risk identification, risk assessment and risk control conducted as part of the implementation of the ICS in the local authority under study.

- **Supervision.** According to the answers received from the 70 respondents (civil servants), 60% agree with supervision, 32.9% totally agree, and 7.1% neither agree nor disagree. In relation to the total number of respondents, 92.9% of respondents were strongly in agreement or in agreement; therefore, in the Paucará district Municipality there is adequate supervision regarding the ICS, which has a positive impact on its implementation. This result indicates that there is commitment, implementation monitoring of action plans, and decision-making by senior management.

The main findings identified in the following dimensions of local government are described and explained below:

- **Effectiveness.** According to the answers received from the 70 respondents (civil servants), 52.9% agree with the effectiveness and 47.1% totally agree. In relation to the total number of respondents, 100.0% of respondents were strongly in agreement or in agreement; therefore, in the Paucará district Municipality there is effectiveness that has a positive impact on municipal management. This result is an indication that the procedures for providing services to citizens are simple and friendly, and

Table 4

Chi-square Tests between the Internal Control System (ICS) and Municipal Management

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Pearson Chi-square	16.648	2	0.000
Likelihood ratio	18.723	2	0.000
Linear association	16.362	1	0.000
Number of valid cases	70		

Note. Information prepared with data provided by SPSS, 2023. Prepared by the authors.

deadlines are met, contributing to the achievement of objectives.

- **Citizen participation.** According to the answers received from the 70 respondents (civil servants), 52.9% agree with the spaces for citizen participation, 37.1% totally agree, and 10.0% neither agree nor disagree. In relation to the total number of respondents, 90.0% of respondents were strongly in agreement or in agreement; therefore, in the Paucará district Municipality, there is citizen participation that has a positive impact on the management of the municipality. This result indicates that there is communication with citizens regarding municipal affairs, citizen monitoring of municipal management and citizen participation in decision making.
- **Transparency.** According to the answers received from the 70 respondents (civil servants), 51.4% agree with transparency, 44.3% totally agree and 4.3% neither agree nor disagree. In relation to the total number of respondents, 95.7% of respondents were strongly in agreement or in agreement; therefore, in the Paucará district Municipality, there is transparency, which has a positive impact on municipal management. This result is an indication that there is development of accountability hearing, access to public information by citizens and municipal governance in local government.

DISCUSSION

According to the results of this study, there is a relationship between the Internal Control System (ICS) and municipal management in the Paucará district, Huancavelica, 2022, since, through the Pearson Chi-square test applied to the results of the survey carried out on civil servants who perform administrative tasks, it was found that the value $p = 0.000$ is less than 0.05. It can therefore be concluded that the ICS has a significant impact on the management of the municipality in the Paucará Municipality;

that is, as the level of ICS implementation increases, municipal management improves.

This same result was shown in the study by Unocc Arana (2023), who concluded that there is a high positive relationship between the ICS and municipal management in the Ccochaccasa district Municipality, Angaraes, Huancavelica, in the 2020 period. For his part, López Paredes (2024) concluded that the ICS exerts an influence of 69.5% on the Puno municipal management, 2023; however, the remaining 30.5 per cent is influenced by other factors such as the supervision of the councilors, the population, among others. Moreover, it has a highly positive correlation of Spearman's Rho 0.834, indicating that the greater the internal control, the better the local government management. A similar result was shown by Cruzado Vidal *et al.*, (2023), who concluded that the ICS implementation helps public entities to achieve their objectives through the issuance of standards, policies and guidelines, in addition to contributing to transparency in management and being a key tool to prevent acts of corruption in public institutions. Likewise, Huimán Yerrén (2022) concluded that the ICS is of great benefit to public institutions as it ensures the achievement of institutional objectives. Likewise, when the ICS is effective, it can reduce the levels of error and fraud in the management of State resources.

CONCLUSIONS

1. According to the result obtained from the specific hypothesis test 1 of the research, with a significance level of 0.05 and $p = 0.000$, it has been demonstrated that there is a meaningful relationship between organizational culture and municipal management in the Paucará district, Huancavelica, 2022; that is, if there is an improvement in the management of organizational culture, municipal management in the entity will improve.
2. According to the result obtained from the specific hypothesis test 2 of the research, with a significance level of 0.05 and $p = 0.455$, it has been demonstrated that there is no meaningful relationship between

risk management and municipal management in the Paucará district, Huancavelica, 2022; in other words, if there is an improvement in risk management and there will be an improvement in municipal management in the entity, but in a poor or unreliable way.

3. According to the result obtained from the specific hypothesis test 3 of the research, with a significance level of 0.05 and $p = 0.004$, it has been demonstrated that there is a meaningful relationship between supervision and municipal management in the Paucará district, Huancavelica, 2022; that is, if there is a greater supervision effect, municipal management in the entity will improve.
4. According to the result obtained from the general hypothesis test of the research, with a significance level of 0.05 and $p = 0.000$, it has been demonstrated that there is a meaningful relationship between the ICS and municipal management in the Paucará district, Huancavelica, 2022; that is, if there is an improvement in the implementation of the ICS, municipal management in the entity will improve.
5. The results of this research paper are a contribution that will contribute to the proper implementation of the ICS in order to improve the municipal management of local governments; therefore, it is feasible to replicate and new research may emerge regarding the variables studied.

Recommendations

Based on the findings of this study, the following recommendations are made to explore more detailed alternatives in future research and to improve the implementation of ICS in public entities to achieve effective, efficient, and transparent management.

1. Local governments should communicate the mission, vision, objectives,

values and integrity rules to all employees of the entity in order to develop a positive organizational culture that contributes to the proper implementation of the ICS and, consequently, to the improvement of local government management.

2. Local governments must conduct lectures and training sessions to update the technical knowledge of all employees of the entity on risk management. In addition, they must formulate and approve the risk management plan as a management tool that allows the prevention of risks and adverse situations in municipal management.
3. Local governments must formulate internal regulations that establish procedures for managing and monitoring the implementation of the ICS to ensure its optimal functioning and reliability.

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Conflict of Interest

The author has no conflicts of interest to declare.

Author Contribution

Yoni Quispe Sullcaray (lead author): conceptualization, formal analysis, project management, research, methodology, validation, supervision, and writing (original draft, review and editing).